

WISCONSIN COMBINED MONTHLY FUEL SUMMARY REPORT



(filed by motor vehicle fuel suppliers, restricted suppliers, petroleum products shippers, terminal operators and fuel transporters)

Section A

Legal Name	Federal Employer ID No. (FEIN) AND/OR Social Security No. (if you are a sole proprietor)
Mailing Address – Street or PO Box Number	City State Zip Code
Type of Organization (check one) Date of Incorporation or Registration:	Wisconsin County of Business Location
1. <input type="checkbox"/> Individual 3. <input type="checkbox"/> Wisconsin corporation <input type="checkbox"/> LLC – Taxed as a partnership 2. <input type="checkbox"/> Partnership 4. <input type="checkbox"/> Out-of-state corporation <input type="checkbox"/> LLC – Taxed as corporation 5. <input type="checkbox"/> Other (describe) <input type="checkbox"/> LLC – Single member LLC only	
Ownership/Name/Address Change (Indicate date and type of change):	MAIL YOUR REPORT AND SCHEDULES TO: Wisconsin Department of Revenue PO Box 8900 Madison WI 53708-8900
	Report for month ending:

Section B

Motor Vehicle Fuel Suppliers Report

☐ No Activity

Fuel Disbursements in Gross Gallons		Col. 1 Gasoline	Col. 2 Undyed Diesel	Col. 3 Other Fuels
1 Fuel originating from IRS Registered Terminals (Sch. TD).....	1			
2 Fuel originating from locations other than IRS Registered Terminals (Sch. OD)...	2			
3 SUBTOTALS (add lines 1 and 2 in each column).....	3			
4 Tax & fee paid fuel delivered to IRS Registered Terminal (Sch. 1F)	4			
5 Tax & fee paid fuel exported from Wisconsin (Sch. 7).....	5			
6 Tax & fee paid fuel sold to the US Government (Sch. 8)	6			
7 SUBTOTALS (add lines 4, 5 & 6 in each column)	7			
8 GALLONS SUBJECT TO THE PETROLEUM INSPECTION FEE (line 3 less line 7)	8			
9 Tax & fee paid gasoline sold exempt for off-road use (Sch. 10A).....	9			
10 Tax & fee paid gasoline sold exempt to aviation fuel dealers (Sch. 10B)	10			
11 Tax & fee paid fuel sold exempt for urban mass transit (Sch. 10C)	11			
12 Tax & fee paid fuel sales representing uncollectible fuel taxes (Sch. 10E)	12			
13 Tax & fee paid undyed diesel fuel sold exempt for trains (Sch. 10G)	13			
14 Tax & fee paid undyed diesel fuel sold exempt for heating oil (Sch. 10H)	14			
15 Tax & fee paid fuel sold exempt to Native Americans (Sch. 10T).....	15			
16 SUBTOTALS (add lines 9 through 15)	16			
17 GALLONS SUBJECT TO THE MOTOR VEHICLE FUEL TAX (line 8 less line 16)	17			
Summary of Motor Vehicle Fuel Tax		Col. 1 Gasoline	Col. 2 Undyed Diesel	Col. 3 Other Fuels
18 Enter gallons from line 17 above (columns 1 & 2)	18			
19 LESS GAS ALLOWANCE (1.35% of line 18)	19			
20 Subtotals (line 18 less line 19 in each column)	20			
21 TOTAL GALLONS SUBJECT TO FUEL TAX (add columns 1 & 2 on line 20).....	21			
22 Wisconsin fuel tax rate per gallon	22		x .309	
23 MOTOR VEHICLE FUEL TAX DUE (multiply line 21 by rate on line 22)	23		\$	
Summary of Petroleum Inspection Fee		Col. 1 Gasoline	Col. 2 Undyed Diesel	Col. 3 Other Fuels
24 Enter gallons from line 8 above (columns 1, 2 & 3).....	24			
25 TOTAL GALLONS SUBJECT TO THE FEE (add columns 1, 2 & 3 on line 24).....	25			
26 Petroleum inspection fee per gallon	26		x .02	
27 PETROLEUM INSPECTION FEE DUE (multiply line 25 by fee on line 26).....	27		\$	
28 TOTAL TAX & PETROLEUM INSPECTION FEE DUE (add lines 23 and 27)	28		\$	
29 Late Filing Fee	29		\$	
30 Interest - If paid late add interest at the rate of 1.5% per month (.0005/day)	30		\$	
31 TOTAL DUE	31		\$	

Fuel Disbursements Not Subject to Motor Vehicle Fuel Tax or Petroleum Inspection Fee	Col. 1 Gasoline	Col. 2 Undyed Diesel	Col. 3 Other Fuels
32 Fuel originating from IRS Registered Terminals (Sch. TD) 32			

Section C		Carrier Report		<input type="checkbox"/> No Activity
Fuel Transported (Sch PD)		Col. 1 Gasoline	Col. 2 Undyed Diesel	Col. 3 Other Fuels
1 Enter total product transported in Gross Gallons 1				
2 Enter total product transported in Net Gallons 2				

Section D		Terminal Operators Report		<input type="checkbox"/> No Activity
Fuel Reported in Net Gallons		Col. 1 Gasoline	Col. 2 Undyed Diesel	Col. 3 Other Fuels
1 Fuel delivered to IRS Registered Terminals (Sch. TR) 1				
2 Fuel originating from IRS Registered Terminals (Sch. TD) 2				

Section E		Terminal Ending Inventory		
	Col. 1 IRS Terminal Code	Col. 2 Product Code	Col. 3 Date	Col. 4 EOM Inventory (net gallons)
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DECLARATION: I declare under penalties of law that the above information is true, correct and complete to the best of my knowledge and belief.

Your Signature	Date	Telephone Number ()
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COMPLETING YOUR REPORT

The Wisconsin Combined Monthly Fuel Summary Report which you file with the department each month consists of this form (MF-002) and the various supporting fuel transaction schedules (MF-002T).

SECTION A: IDENTIFYING INFORMATION

Legal Name and Mailing Address. Apply the label which contains your name, address and FEIN. A supply of labels is sent to all licensees in April each year along with a year's supply of reporting forms. If you have misplaced the labels, please print or type your name and address in this area, and enter your FEIN in the space provided.

Ownership/Name/Address Change. Enter the requested information if you have had any of these changes.

Report for Month Ending. Enter the month and year covered by the report (MM CCYY), for example: May 2006.

SECTION B: MOTOR VEHICLE FUEL SUPPLIERS REPORT

Line Instructions

Gallons entered must be gross gallons, i.e., U.S. standard liquid gallons - 231 cubic inches.

Column 3 - Enter in this column fuel which is subject to the petroleum inspection fee but not the motor vehicle fuel tax.

Lines 1 and 2. Enter the total gross gallons originating from terminals (Schedules TD & OD on your MF-002T).

Line 3. Add lines 1 and 2 for each column. Place the total on this line.

Lines 4, 5 and 6. Enter the total gross gallons of these disbursements from the related Schedules 1F, 7 and 8 on your MF-002T.

Line 7. Add lines 4, 5 and 6 for each column. Place the total on this line.

Line 8. Subtract Line 7 from Line 3 in column 1, 2 and 3. Enter the difference on this line. The gallons you enter on this line are subject to the 2¢ per gallon petroleum inspection fee (also see lines 24 through 27).

Lines 9 to 15. Enter the total gross gallons of these exempt sales from the related schedules on your MF-002T.

Line 16. Add line 9 through 15 for each column. Place the total on this line.

Line 17. Subtract line 16 from line 8 in columns 1 and 2. These are the gallons subject to the motor vehicle fuel tax (also see lines 18 through 23).

Line 19. Compute the administrative allowance (**gasoline only**) by multiplying line 18 (column 1) by .0135. If you are registered as MR (Not Required to File) you do not qualify for this allowance.

Line 20. Subtract line 19 from line 18 and place the difference on this line.

Line 21. **Total Gallons Subject to Fuel Tax.** Add columns 1 and 2 together from line 20 and place the total on this line.

Line 22. Current Wisconsin Fuel Tax rate per gallon.

Line 23. **Enter the motor vehicle fuel tax due.** Compute it by multiplying the gallons entered on line 21, by the current motor vehicle fuel tax rate entered on line 22. For the months after April 1, 2006, the motor vehicle fuel tax rate is 30.9¢ per gallon.

Line 24. Enter the gallons from line 8. Copy the entry from column 1 on line 8 to column 1 on line 24. Copy the entry for columns 2 and 3 as well and enter them on line 24 columns 2 and 3, respectively.

Line 25. **Total Gallons Subject to Petroleum Inspection Fee.** Total the gallons from columns 1, 2 and 3 and place the total number of gallons on this line.

Line 26. Current Petroleum Inspection Fee rate per gallon.

Line 27. **Enter the petroleum inspection fee due.** For months after April 1, 2006, compute it by multiplying the gallons entered on line 25, by the petroleum inspection fee of 2¢ per gallon.

Line 28. **Total Tax and Petroleum Inspection Fee Due.** Add the amounts on lines 23 and 27 to compute the total amount due.

Line 29. **Late Filing Fee.** To be considered as timely filed, a report must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date. If a report is not filed in a timely manner with the department, it is subject to a \$10.00 late filing fee.

Line 30. **Interest.** Interest accrues on any tax or petroleum inspection fee due that has not been paid in full in a timely fashion. The interest is calculated from the due date of the tax until the date in which the tax is paid. Interest accrues at the rate of 18% annually.

Line 31. Enter the amount of motor vehicle fuel taxes and petroleum inspection fees which you have already paid for this month. If you owe an additional amount, it must be paid via EFT. If you have overpaid the amount due, the difference will be refunded.

Line 32. **Fuel Disbursements Not Subject To Motor Vehicle Fuel Tax or Petroleum Inspection Fee.** Enter the number of gallons from fuel originating from Wisconsin IRS registered terminals that have been exported out of state and reported on your Schedule TR.

SECTION C: CARRIER REPORT

Line Instructions

Line 1. Enter the total product transported in Gross Gallons in each of the columns 1, 2 and 3. This information should be retrieved from Schedule PD.

Line 2. Enter the total product transported in Net Gallons in each of the columns 1, 2 and 3. This information should be retrieved from Schedule PD.

SECTION D: TERMINAL OPERATORS REPORT

Line Instructions

Line 1. Enter the total product delivered to IRS Registered Terminals in Net Gallons in each of the columns 1, 2 and 3. This information should be retrieved from Schedule TR.

Line 2. Enter the total product originating from IRS Registered Terminals in Net Gallons in each of the columns 1, 2 and 3. This information should be retrieved from Schedule TD.

SECTION E: TERMINAL ENDING INVENTORY

Line Instructions

Column 1. Enter the IRS terminal code number for each terminal that you utilize.

Column 2. For each terminal identified in Column 1, enter the product code that is carried within that terminal.

Column 3. For each terminal identified in Column 1, enter the date in which the End of Month Inventory was taken.

Column 4. For each terminal identified in Column 1, please enter the ending inventory of product left in the terminal. This amount should be in Net Gallons.

SIGN AND DATE YOUR REPORT, AND INDICATE THE NAME AND TELEPHONE NUMBER OF THE PREPARER.

WHO MUST FILE THIS REPORT

Motor Vehicle Fuel Suppliers

All motor vehicle fuel suppliers and petroleum products shippers licensed by the Wisconsin Department of Revenue for remitting the motor vehicle fuel tax and/or the petroleum inspection fee must complete **Section B** of this report and file this report with the department each month. A report must be filed even if no tax or fee is due. Motor vehicle fuels consist of gasoline, undyed diesel fuel and other products used as blend stocks, such as alcohol and kerosene. The petroleum inspection fee is imposed on all motor vehicle fuels as well as additional petroleum products including: kerosene, aviation gasoline, jet fuel, racing fuel and dyed fuel oil.

Fuel Transporters

All person registered with the Wisconsin Department of Revenue who transport motor vehicle fuel, general aviation fuel or alternate fuels in Wisconsin are required to complete **Section C** of this report and file this report with the department each month. In addition, pipeline, rail, ship and barge carriers who transport fuel in Wisconsin are required to file monthly reports with the department even though such carriers are not required to register with the department. A report must be filed even if a fuel carrier does not transport any petroleum products in Wisconsin during the month.

Terminal Operators

All persons registered with the Wisconsin Department of Revenue who operate Motor Vehicle Fuel Terminals are required to complete **Sections D & E** of this report and file this report with the department each month.

DUE DATES OF REPORTS & FUEL TAX / PETROLEUM INSPECTION FEE PAYMENTS

Due Date of Reports: Your report, plus supporting schedules, is due on or before the last day of the month following the month covered by the report.

Due Date of Payments: Your combined motor vehicle fuel tax and petroleum inspection fee payment is due on or before the 15th day after the close of the month. All payments (tax, fee, interest and penalties) must be submitted to the department via electronic funds transfer (EFT) per the instructions in our Electronic Funds Transfer Guide.

Late-Filed Reports & Late Tax/Fee Payments: In order for a report to be timely received, it must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date. The Electronic Funds Transfer Guide describes what constitutes a timely payment. Reports and payments not timely filed/paid are subject to the following statutory late-filing fee, penalty and interest:

1. A mandatory \$10 fee for a late-filed report.
2. A late-filed report penalty of 5% of the tax and fee due for each month the report is not filed (not exceeding 25% of the tax and fee due).
3. Interest on late-paid tax and fee at the rate of 1.5% per month calculated from the due date of the payment until date paid.

RECORD KEEPING

You must keep a complete copy of your report, including all supporting schedules, and all records pertaining to this report for at least 4 years. You must keep time in a place and manner easily accessible for review by department personnel.

MANIFEST CORRECTIONS

The manifest which a petroleum products carrier receives at the refinery or pipeline terminal covering a withdrawal must show the destination state of the fuel shipment. If the destination state or any other information on the manifest is not correct, the carrier is required to notify the terminal operator before leaving the terminal grounds, as well as the shipper, and any state involved. If the correct destination state is not noted on the manifest, the Wisconsin State Patrol has authority to seize and sell the product and the transport truck.

FUEL DIVERSIONS

All interstate fuel diversions involving Wisconsin must be reported to the department using an automated telephone voice response system (IVR). The IVR system is the only method available for reporting interstate fuel diversions to the department. You must register with the department to use this system. If you are not registered to use our IVR system and have a touch-tone phone, you can obtain information about registering by calling our toll-free number at (888) 367-1600. If you do not have a touch-tone phone or have additional questions, call the department at (608) 261-6243.

ASSISTANCE AND FORMS

Information, forms and assistance are available from our office at:

2135 Rimrock Road
Madison, Wisconsin
(608) 266-3223 or 266-0064
Fax: (608) 261-7049

or write to:

PO Box 8900
Madison, WI 53708-8900
Email: excise@dor.state.wi.us

AMENDED REPORTS

If you want to change (amend) a previously filed report, detail the change(s) on a transaction schedule (MF-002T), along with a new Summary Report (MF-002) reflecting only the changes made. Do not make the adjustments on your current month's report. Send your amended return and a letter of explanation to Post Office Box 8900, Madison, WI 53708-8900.

COMPUTER PREPARED SCHEDULES

The department will accept computer prepared transaction schedules (MF-002T). If you want to submit computer prepared schedules, you must do the following:

1. Use the same format as our schedule.
2. Indicate the schedule type, type of fuel product and transportation mode reported on the schedule.
3. Use 8 1/2 by 11 inch paper.
4. Print fuel transactions on one side of the paper.